



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

OFFICE OF THE LIEUTENANT GOVERNOR

FY 2011, 2012, AND 2013

Report MR12013
Date Issued: July 3, 2014

Serving Idaho's Citizen Legislature



Idaho Legislative Services Office
Legislative Audits Division

OFFICE OF THE LIEUTENANT GOVERNOR

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Office of the Lieutenant Governor (Office) covering the fiscal years ended 2011, 2012, and 2013. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Office.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or the prior report.

A copy of the prior report is available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

AGENCY RESPONSE

The Office has reviewed the report and is in general agreement with the contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

OFFICE OF THE LIEUTENANT GOVERNOR – FISCAL YEAR 2013

Fund No.	Fund Title	Beginning Appropriation	Disbursements Transfers-out	Ending Appropriation	
0001	General Fund	\$ 142,800	\$ 130,305	\$ 12,495	*
	TOTAL	\$ 142,800	\$ 130,305	\$ 12,495	

* The Ending Appropriation balance of \$12,495 included an encumbrance of \$3,581, and \$8,914 was reverted to the State's General Fund.

OTHER INFORMATION

This report is intended solely for the information and use of the State of Idaho and the Office of the Lieutenant Governor and is not intended to be used by anyone other than these specified parties.

A copy of this report is available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

We appreciate the cooperation and assistance given to us by Lieutenant Governor Brad Little and his staff.

ASSIGNED STAFF

Patrick Aggers, CPA, CFE, Managing Auditor

Kellie Bergey, Staff Auditor

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AGENCY RESPONSE

The Office of the Lieutenant Governor (Office) has been provided with a draft of this report for review. On June 23, 2014, the Office provided a response through email confirming that the report was reviewed and accepted by Lieutenant Governor Little.

APPENDIX

HISTORY

The Office of the Lieutenant Governor was established in 1890, as part of the Executive Branch. The Lieutenant Governor is elected to a four-year term of office. Compensation is fixed by law, with a base salary plus compensation for services rendered as President of the Senate and as Acting Governor.

PURPOSE

The Lieutenant Governor presides over the Senate, stands first in line of succession to the Governor, and is Acting Governor when the Governor is physically outside the State or otherwise unable to serve. On a day-to-day basis, the Lieutenant Governor performs such duties as may be directed by the Governor. At the written direction of the Governor, the Lieutenant Governor may represent the State in negotiations, compacts, hearings, and other matters dealing with State and federal government.

STATUTORY AUTHORITY

Statutory authority for the Office of the Lieutenant Governor is found in Idaho Code, Title 67, Chapter 8.

ORGANIZATION

The Office has two staff members who serve the roles of chief of staff and administrative assistant. Occasionally, temporary employees may be hired when necessary.

FUNDING

The Office of Lieutenant Governor is funded by a General Fund appropriation. The Lieutenant Governor is compensated from funds administered by the Office of the Governor, for the difference between the Governor's and the Lieutenant Governor's wages, when serving as Acting Governor. The Lieutenant Governor also receives per diem allowances from the legislature while serving as the President of the Senate.

ORGANIZATIONAL CHART

OFFICE OF THE LIEUTENANT GOVERNOR

